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Peoria Office 227 N.E. Jefferson Street Peoria, Illinois 61602 Telephone: (309) 674-1133 Fax: (309) 674-6503 August 31, 2000

Illinois Commerce Commission Chief Clerk 527 East Capitol Avenue Springfield, Illinois 62706

Re: Consumers Gas Company;

III.C.C. No. 4

Our File: 102 251 011

Dear Ms. Caton:

On August 23, 2000, Consumers Gas Company filed its proposed rates, seeking a general increase in rates, and Part 285 filing. The filing included the direct testimony of Darin L. Houchin but we inadvertently omitted Schedule A-3, Schedule E-5, Schedule E-7 and Schedule E-12 which should have been attached to Mr. Houchin's testimony.

Attached are 14 copies of each of the referenced schedules and I ask that you distribute those in the manner the original Part 285 filing was distributed. I apologize for any inconvenience and thank you for your cooperation.

If you have any questions, please feel free to contact me at 1-800-646-1133.

Very truly yours,

QUINN, JOHNSTON, HENDERSON & PRETORIUS

Bv.

Stanley L. Morris

Enclosures

CC: Mr. Mark Maple

Mr. Paul Neff

Mr. Darin Houchin

# Consumers Gas Company

Darin L. Houchin, (618) 395-8586

# Section 285-1010 Schedule A 3 Page 1 of 1

# Schedule A-3 Comparison of Present and Proposed Rates

No.	Rate	Residential	Commercial	Industrial	Total
1101	17010				
1	Average Number of Customers	5286	672	18	5976
				216	71712
2A	Billing Units (Facility Charges)	63432	8064	210	/ 11 12
	And the Manager of The Color	4945470	1668890	2955840	9570200
2B	Wheather-Normalized Therm Sales	4545470	100000		
	Wheather-Normalized Revenue	\$937,121.00	\$260,333.00	\$257,210.00	\$1,454,664.00
					1
	PGA Revenue	\$2,151,614.00	\$681,702.00	\$697,799.00	\$3,531,115.00
		20.000.000	0040 005 00	ease 000 00	\$4,985,779.00
3	Total Revenue	\$3,088,735.00	\$942,035.00	\$955,009.00	4-1300,775.00
	Dd Facilly Charges	\$10.50	\$14.50	\$35.50	
	Proposed Facility Charges	\$10.50	7.7.05	¥====	
_	Proposed Therm Charges	\$0.1345	\$0.1710	\$0.0747	
					4700 000 00
	Facility Revenue	\$666,036.00	\$116,928.00	\$7,668.00	\$790,632.00
		1	F00F 460 06	\$220,838.44	\$1,171,253.99
	Therm Revenue	\$664,952.69	\$285,462.86	\$220,030.44	41,111,1200.00
	December 1	\$1,330,988.69	\$402,390.86	\$228,506.44	\$1,961,885.99
	Proposed Gas Revenue	\$1,000,000.00	<b>\$102,000,00</b>		
<u> </u>	Proposed PGA Revenue	\$2,151,614.00	\$681,702.00	\$697,799.00	\$3,531,115.00
<del></del>					
	Difference in Gas Revenue	\$393,867.69	\$142,057.86	(\$28,703.56)	\$507,221.99
			\$0.00	\$0.00	\$0.00
<u> </u>	Difference in PGA Revenue	\$0.00	\$0.00	30.00	
4	Total Proposed Revenue	\$3,482,602.69	\$1,084,092.86	\$926,305.44	\$5,493,000.99
<del>-</del>	I OTHI L I ONOBRE L'AVEILLE	401-021-02100			
5	Total Revenue Difference	\$393,867.69	\$142,057.86	(\$28,703.56)	\$507,221.99
					, , , ,
6	Percentage Revenue Change	12.75	15.08	-3.01	10.17

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Consumers Gas Company Darin L. Houchin (618) 395-8588 ICC DOCKET 98-Section 285-5025 Schedule E-5 Page 1 of 3

Billing units from facility charges for Rates 1, 2 and 3 were derived by simply taking the average number of customers for each rate class and multiplying by 12, (12 billing cycles per year). Facility revenue from the proposed rate classes for the test year was then found by multiplying the billing units by the appropriate facility charge.

Distribution revenue was found by taking the number of decatherms used by the customers in each rate class and multiplying by the appropriate distribution charge.

The number of decatherms was weather-normalized prior to the multiplication by the distribution charge, therefore yielding weather-normalized revenues from distribution charges. Adding the facility revenue to the distribution revenue yields the total weather-normalized revenue for the test year. There were no pro-forma adjustments to test year revenue.

Weather-normalized therm sales were found by taking the test year therm sales for each rate class and multiplying them by a normalization factor. This factor was calculated using a 30-year normal temperature from a weather station in Albion, Illinois operated by the National Weather Service. Albion along with Carmi are the major population centers in Consumer's territory. Key assumptions made were: the temperature at the Albion station was representative of the temperatures in Consumer's service territory, and the average monthly usage by customers in each rate class during July and August represented the base load. The base load was then assumed to be independent of temperature. The derivation of the weather normalization and the development of billing units follow on page 2. The weather station data from Albion and the calculation of the thirty year normal are on page 3.

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Ye	Number Cust	Sales DT	Dist Charge	Fac Charge	Total Revenue	July + August DT	Wheather-Normalized DT	Present Distribution Charge		Present Monthly Facility Charge	Wheather-Normalized Revenue
<u> </u>	5286	422949	\$448,833	\$412,308	\$861,141	15458	494547	\$1.0812	63432	\$8.50	\$937,121
2	672	144877	\$106,263	\$88,544	\$234,807	7039	106889	\$1,1492	8064	\$8.50	\$280,333
1	18	273391	\$232,464	\$5,875	\$238,339	28508	295584	\$0.8503	216	\$27.20	\$257,210
Totals	5976	841017	\$847,560	\$486,727	\$1,334,287		967020	<del></del>	71712		\$1,454,664

Consumers Gas Company Darin L. Houchin (618) 395-8588

ICC DOCKET 2000-Section 285-5025 Schedule E-5 Page 3 of 3

National Weather Service Albion Weather Station Supplied by Tracy Westfal National Weather Service (217) 244-8228 Heating Degree Days 30 - Year Normal

Year	Jan	Feb	Маг	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec	ANNUAL
1969	1050	780	774	218	56	12	0	0	21	260	645	1021	4837
1970	1219	870	694	210	37	1	0	0	21	213	605	776	4646
1971	1070	846	682	299	99	0	0	0	25	55	549	622	4274
1972	993	868	582	281	44	10	1	0	15	296	675	949	4714
1973	956	787	346	317	102	0	0	0	8	137	435	954	4042
1974	901	719	481	223	75	9	0	0	90	218	522	863	4101
1975	840	800	711	313	24	2	0	0	95	174	438	850	4247
1976	1084	576	371	248	129	3	0	0	23	390	773	1033	4630
1977	1510	834	399	154	33	10	0	0	17	278	528	982	4745
1978	1303	1188	785	212	145	0	0	0	0	250	451	849	5183
1979	1374	1107	577	313	77	0	9	0	18	213	584	834	5106
1980	872	926	733	243	38	2	0	0	6	250	483	864	4417
1981	1070	706	580	104	123	0	0	0	36	246	478	983	4326
1982	1231	926	529	349	0	0	0	0	42	201	547	706	4531
1983	996	718	586	420	88	4	0	0	52	179	518	1211	4772
1984	1137	646	808	324	101	0	0	0	65	92	559	647	4379
1985	1254	968	442	184	35	7	0	0	54	132	416	1133	4625
1986	928	738	508	168	54	0	0	11	2	157	610	913	4089
1987	992	729	477	281	12	0	0	0	5	363	436	829	4124
1988	1099	943	567	231	31	5	0	0	11	389	578	867	4721
1989	794	973	542	300	152	4	0	0	55	183	569	1296	4868
1990	704	638	489	340	87	6	4	2	27	257	395	865	3814
1991	1073	675	506	159	8	0	0	0	80	159	676	812	4148
1992	911	626	543	255	213	16	0	3	53	254	663	949	4486
1993	1001	971	758	407	. 68	17	0	0	60	300	625	923	5130
1994	1241	857	649	271	125	8	0	0	54	182	434	771	4592
1995	1018	871	512	291	84	2	0	0	54	192	729	999	4752
1996	1112	866	838	387	84	2	0	0	45	222	737	890	5183
1997	837	736	551	404	146	9	3	0	17	288	692	935	4618
1998	795	637	656	263	23	20	0	0	2	169	429	825	3819
1999	916	669	699	232	37	2	0	0	20	75	382	796	3828
lormal	1076	840	613	280	78	5	1	1_	36	226	572	932	4658

Consumers Gas Company Schedule E-12 Bill Comparisons Darin L. Houchin, (618) 395-8588

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#### 1. Residential Customers

### A. Previous Rates

Month	January	February	March	April	May	June	July	August	September	October	November	December
										200	0.25402	0.32648
Pga	0.31332	0.29068	0.21818	0.27204	0.28144	0.39294	0.40739	0.40696	0.43619	0.38		0.10612
Distribution Charge	0.10612	0.10612	0.10612	0.10612	0.10612	0.10612	0.10812	0.10612	0.10612	0.10612	0.10612	6.50
Facility Charge	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	0.50
0 Therms	6.50	6.50	6.50	6.50	8.50	6.50	6.50	8.50	6.50	6.50	6.50	6.50
10	10.69	10.47	9.74	10.28	10.38	11.49	11.64	11.63	11.92	11.36	11.08	10.83
40	23.28	22.37	19.47	21.63	22.00	26.46	27,04	27.02	28,19	25.94	24.82	23.80
100	48,44	48.18	38.93	44.32	45.26	56.41	57.85	57.81	8 <u>0.73</u>	55,11	52.29	49.76
200	90.39		71.36	82.13	84,01	106.31	109.20	109.12	114.96	103,72	98.09	93.02
200	30,33	65.60	7 1.30								100.00	144.65
250	111.38	105.70	87.58	101.04	103.39	131.27	134.88	134.77	142.08	128.03	120,99	114.65
500	216.22	204.90	168.65	195.58	200.28	256.03	263,26	263.04	277.66	249.56	235.47	222.80
1000	425,94	403.30	330.80	384.66	394.06	505,56	520.01	519.58	548.81	492.62	464.44	439.10

#### B. Proposed Rates

Month	January	February	March	April	May	June	July	August	September	October	November	December
,,,,,,,,,												
Pga	0.31332	0.29068	0.21818	0.27204	0.28144	0.39294	0.40739	0.40696	0.43619	0.38	0.35182	0.32648
Distribution Charge	0.1345	0.1345	0.1345	0.1345	0.1345	0.1345	0.1345	0.1345	0.1345	0.1345	0.1345	0.1345
Facility Charge	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50
							40.60	40.60	10.50	10.50	10,50	10.50
0 Therms	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10,50	10,50	10.00
10	14.98	14.75	14.03	14.57	14.66	15.77	15.92	15.91	16.21	15,65	15.36	15.11
40	28.41	27.51	24.61	26.76	27.14	31.60	32.18	32,16	33.33	31.08	29.95	28.94
100	55.28	53.02	45.77	51.15	52.09	63.24	64.69	64.65	67.57	61.95	59.13	56.60
<u> </u>											407.70	400.70
200	100.08	95.54	81.04	91.81	93.69	115.99	118.88	118.79	124.64	113.40	107.76	102.70
250	122.46	116,80	98.67	112.14	114.49	142.36	145,97	145.87	153.17	139.13	132.08	125.75
500	234,41	223.09	186.84	213.77	218.47	274.22	281,45	281.23	295.85	267.75	253.66	240.99
	207.77	220.00	,,,,,,									
1000	458.32	435.68	363.18	417.04	426.44	537.94	552.39	551.98	581.19	525.00	496.82	471.48

Consumers Gas Company Schedule E-12 Bill Comparisons Darin L. Houchin, (618) 395-8588 ICC DOCKET 2000-Section 285.5135 Page 2 of 3

#### 2. Commercial

### A. Previous Rales

Month	January	February	March	April	May	June	July	August	September	October	November	December
									2 102 12		0.25402	0.32648
Pga	0.31332	0.29068	0.21818	0.27204	0.28144	0.39294	0.40739	0.40696		0.38	0.35182	
Distribution Charge	0.11492	0.11492	<u>0.11492</u>	0.11492	0.11492	0.11492	<u>0.11492</u>	0.11492	0.11492	0.11492	0.11492	0.11492
Facility Charge	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50
0 Therms	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50
10	12.78	12.56	11.83	12.37	12.46	13.58	13.72	13.72	14.01	13.45	13.17	12.91
40	25.63	24.72	21.82	23.98	24.35	28.81	29.39	29.38	30.54	28.30	27.17	26,16
100	51.32	49.06	41.81	47.20	48.14	59.29	60.73	60.69	63,81	57.99	55.17	52.64
200	94.15	89.62	75.12	85.89	87.77	110.07	112.96	112.88	118.72	107.48	101.85	96.78
250	115.56	109.90	91.78	105.24	107.59	135.47	139.08	138.97	146.28	132.23	125.19	118.85
500	222.62	211.30	175.05	201.98	206.68	262.43	269.66	269.44	284.06	255.96	241,87	229.20
1000	436.74	414.10	341.60	395.46	404.86	516.36	530.81	530.38	559.61	503.42	475.24	449.90

#### B. Proposed Rates

Month	January	February	March	April	May	June	July	August	September	October	November	December
			1									
Pga	0.31332	0.29068	0.21818	0.27204	0.28144	0.39294	0.40739	0.40696	0.43619	0.38		0.32648
Distribution Charge	0.171	0.171	0.171	_0.171	0.171	0.171	0.171	0.171	0.171	0.171	0.171	0.171
Facility Charge	14.50	14.50	14.50	14.50	14.50	14.50	14.50	14.50	14.50	14.50	14.50	14.50
0 Therms	14.50	14.50	14.50	14.50	14.50	14.50	14.50	14.50	14.50	14.50	14,50	14.50
10	19.34	19.12	18.39	18.93	19.02	20.14	20.28	20.28	20.57	20.01	19.73	19.47
40	33.87	32.97	30.07	32.22	32.60	37.06	37.64	37.62	38.79	36.54	35.41	34.40
100	62.93	60.67	53.42	58.80	59.74	70.89	72.34	72.30	75.22	69.60	66.78	64.25
200	111.36	106.84	92.34	103.11	104.99	127.29	130.18	130.09	135.94	124.70	119.06	114.00
250	135.58	129.92	111.80	125.26	127.61	155.49	159.10	158.99	166.30	152.25	145.21	138.87
500	256,66	245.34	209.09	236.02	240.72	296.47	303.70	303.48	318.10	290.00	275.91	263,24
1000	498.82	476.18	403.68	457.54	466.94	578.44	592.89	592.46	621.69	565.50	537.32	511.98

Consumers Gas Company Schedule E-12 Bill Compansons Darin L. Houchin, (618) 395-8588

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#### 3. Industrial

#### A. Previous Rates

Month	January	February	March	April	May	June	July	August	September	October	November	December
					{							
Pga	0.31332	0.29068	0,21818	0.27204	0.28144	0.39294	0.40738	0,40696	0.43619	0.38	0.35182	0.32648
Distribution Charge	0.08503	0.08503	0.06503	0.08503	0.08503	0.08503	0.08503	0.08503	0.08503	0.08503	0.08503	0.08503
Facility Charge	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20
0 Thenns	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20
300	146.71	139.91	118.16	134.32	137.14	170.59	174.93	174.80	163.57	166.71	158.26	150.65
500	226.37	215.06	178.81	205.74	210,44	266.19	273.41	273.20	287.81	259.72	245.63	232.96
1000	425.55	402.91	330.41	384.27	393,67	505.17	519.62	519.19	548.42	492,23	464.05	438.71
3000	1222.25		936.83	1098.41	1126.61	1461.11	1504.46	1503.17	1590.86	1422.29	1337.75	1261.73
3000	1222.23	1154.33									7044 45	2004.75
5000	2018.95	1905.75	1543.25	1812.55	1859.55	2417.05	2489.30	2487.15	2633.30	2352.35	2211.45	2084.75
10000	4010.70	3784.30	3059.30	3597.90	3691,90	4806.90	4951,40	4947.10	5239.40	4677,50	4395.70	4142.30
20000	7994.20	7541.40	6091.40	7168,60	7356.60	9588.60	9875.60	9867.00	10451.60	9327.80	8764.20	8257.40

#### B. Proposed Rates

Month	January	February	March	April	May	June	July	August	September	October	November	December
Pga	0.31332	0.29068	0.21818	0.27204	D.28144	0.38294	0.40739	0.40696	0.43619	0.38	0.35182	0.32648
Distribution Charge	0.0747	0.0747	0.0747	0.0747	0.0747	0,0747	0.0747	0.0747	0.0747	0.0747	0.0747	0.0747
Facility Charge	35.50	35.50	35.50	35.50	35.50	35.50	35.50	35.50	35.50	35. <b>5</b> 0	<u>35.</u> 50	35.50
0 Therms	35.50	35.50	35.50	35.50	35.50	35.50	35.50	35.50	35.50	35.50	35.50	35.50
300	151.91	145.11	123.36	139.52	142.34	175.79	180.13	180.00	188.77	171.91	163.46	155.85
500	229.51	218.19	181.94	208.87	213.57	269.32	276.55	276.33	290.95	26 <u>2.</u> 85	248.76	236.09
1000	423.52	400.88	328.38	382.24	391.64	503.14	517.59	517.16	546.39	490.20	462.02	436.68
3000	1199.56	1131.64	914.14	1075.72	1103.92	1438.42	1481.77	1480,48	1568.17	1399.60	1315.06	1239.04
5000	1975.60	1862.40	1499.90	1769.20	1616.20	2373.70	2445.95	2443,80	2589.95	2309.00	2168.10	2041.40
10000	3915.70	3689.30	2964.30	3502.90	3596.90	4711.90	4856.40	4852.10	5144.40	4582,50	4300.70	4047.30
20000	7795.90	7343.10	5893.10	6970.30	7158.30	9388.30	9677.30	9668.70	10253.30	9129.50	8565.90	8059.10

## CONSUMERS GAS COMPANY

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Darin L. Houchin, Assistant General Manager (618) 392-5502

All jurisdictional costs were broken down by FERC account and are being provided as part of this filing, section 285.0305 subsection e. All test year costs have out-of-period and proforma adjustments made to them before being entered into the COSS.

GasWorks 1.0 by Harvill, Elliot and Lazare was utilized to perform the COSS. External allocators developed for the study include:

- Number of Billing Units (derived from number of customers)
- Throughput
- Revenue (Weather-Normalized were appropriate)
- Coincident Peak (Average and Peak method)
- Non-Coincident Peak (Average and Peak method)
- Meters (Costs)
- Services (Costs)
- Residential Meters
- Non-Residential Meters

## Billing Units

The method of arriving at the number of billing units is explained in Schedule E-5, page 1, pertaining to billing units used to calculate facility revenue.

# Throughput

This represents the weather-normalized therm sales to each rate class.

#### Revenue

This represents the total weather normalized revenue from each rate class. Schedule E-5 outlines the rationale for arriving at this figure.

#### Coincident Peak

This number represents each customer class' contribution to the peak usage day. It is calculated using the average and peak method as shown in the COSS spreadsheet.

#### Non-Coincident Peak

This number represents each customer classes peak usage day. It is calculated using the average and peak method as shown in the COSS spreadsheet.

CONSUMERS GAS COMPANY Darin L. Houchin (618) 392-5502 ICC DOCKET 00-Section 285-5110 Schedule E-7 Page 2 of 15

Meters

This number represents the cost of meters for each rate class. Consumers Gas is in the first year of a complete ten-year meter replacement program. Costs for new meters of all sizes are known. The rationale used to provide costs for meters for each class was based on multiplying the known costs of new meters by the number of meters in each rate class, thus assuming all new meters at test year costs for each class. The spreadsheet mtrcosts.wb2 is included in this Schedule.

## Services

This number represents the cost of service lines for each rate class. Consumers Gas is in the process of replacing all uncoated steel service lines. Using data from the test year the average cost of new service lines of various sizes is known. The average cost of a new service multiplied by the number of service lines attributed to each rate class yields the total costs of services for each class. The spreadsheet servrate.wb2 is included in this schedule.

#### Residential Meters

Simply the costs of residential meters as outlined above.

#### Non-Residential Meters

Simply the cost of non-residential meters as outlined above.

# CONSUMERS GAS COMPANY Darin L. Houchin, (618) 392-5502

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1

The results of the COSS were then utilized as shown on page 6 to develop rates. To summarize page 6:

Line 1	Actual Expenses from COSS
Line 2	Total Rate Base from COSS
Line 3	Allocates the Revenue requirement to each class by its contribution to Rate Base and to Actual Expenses
Line 4	On page 1 of the COSS two lines were added to generate an equalized pretax ROR for each Rate Class. This was done by adding to or taking away revenues from each classes contribution to the total. The amount necessary to add or subtract to obtain an equalized pre tax ROR is shown on Line 4.

The remainder of the spreadsheet is devoted to obtaining rates which would yield the revenue requirement based on test year billings units and weather normalized sales.

# Consumers Gas Company Cost of Service Lines by Rate Classification

ICC DOCKET 00-Section 285-5110 Page 4 of 16

Darin L. Houchin 4618) 392-5502

Rate	Service	Number of	Number of	Average Cost **	Total
Classification	Lines	Customers	Services	of Service	Cost
1. Residential	1/2 inch service lines	5286	3670	123	451410
	3/4 inch service lines		1062	241	255942
	1 inch service lines		1023	832	851136
Subtotal			5755	<del></del>	1558488
2. Commercial	1/2 inch service lines	672	123	123	15129
	3/4 inch service lines		422	241	101702
	1" service lines		107	832	89024
	1 1/4 inch service lines		80	980	78400
Subtotal			732		284255
3. Industrial	2 inch service lines	18	18	1275	22950
Subtotal			20		22950
Total		5976	6506		1865693

Idle service lines assigned to each customer class by prorated share Average cost of service for 1/2", 3/4" and 1" sizes are average costs for service lines installed in 1999. Costs for 1.25" and 2" services are calculated by taking the 1" costs and inflating them.

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 $r_{-} t$ 

# yeters by Rate Classification

Rate Classification	Meter Sizes in use	Number of	Number of	Cost per	Total Cost
		Customers	Meters	Meter	
1. Residential	American AC 250	5286	5418	\$53.35	\$289,050.30
· · · · · · · · · · · · · · · · · · ·	American Al 425		8	\$165.00	\$1,320.00
<u>subtotal</u>			5426		\$290,370.30
2. Commercial	American AC 250	672	593	\$53.35	<b>\$31,636.55</b>
	American Al 425		73	\$165.00	\$1 <u>2,045.00</u>
	American Al 800		90	\$684.00	<b>\$61,560.00</b>
	Rockweil 1600		27	\$1,200.00	\$32,400.00
	Rockwell 3000		8	\$2,000.00	\$16,000.00
	Rockwell 5000		6	\$2,800.00	\$16,800.00
	Rotary 7000		4	\$3,000.00	\$12,000.00
	Rotary 1500		6	\$1,000.00	\$6,000.00
	Turbine 9000		1	\$2,000.00	\$2,000.00
	Turbine 30000		2	\$4,200.00	\$8,400.00
			040		#400 044 EE
subtotal		•	810		\$198,841.55
3. Industrial	American AC 250	18	2	\$53.35	\$106.70
	American Al 425		1	\$165.00	\$165.00
)	American Al 800		2	\$684.00	\$1,368.00
	Rotary 2000		4	\$1,200.00	\$4,800.00
	Rotary 3000		4	\$1,500.00	\$6,000.00
	Rotary 5000		4	\$2,500.00	\$10,000.00
	Turbine 18000		1	\$2,600.00	\$2,600.00
	Turbine 9000		1	\$2,000.00	\$2,000.00
	Correctors		8	\$1,650.00	\$13,200.00
subtotal			27		\$40,239.70
TOTAL			6263		\$529,451.55

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## **Development of Rates**

Yvenue Requirement

\$507,222.00

Rate	Residential	Commercial	Industrial	Total
Actual Expenses from COSS	1,203,098	230,669	97,017	1,530,784.00
Total Rate Base from COSS	1,982,184	623,630	361,968	2,967,782.00
Operating Revenue Requirement (Allocates Proforma Revenue Requirement by Contribution) to Rate Base and Actual Expenses)	359,147	96,324	51,751	507,222.00
Intra Class Adjustment Factor From COSS Equalized Pre Tax ROR	\$34,721.00	\$45,734.00	(\$80,455.00)	0.0000
Weather Normalized Gas Revenue	\$937,121.00	\$260,333.00	\$257,210.00	\$1,454,664.00
PGA Revenue	\$2,151,614.00	\$681,702.00	\$697,799.00	\$3,531,115.00
Proposed Gas Revenue (Weather normalized Revenue+Revenue Requirement)+/-Adjustment Factor	\$1,330,988.69 or	\$402,390.86	\$228,506.44	\$1,961,886.00
Ratio of New Rev to Old Rev Excluding PGA	1.42	1.55	0.89	1.35
Ratio of New Rev to Old Rev Including PGA	1.13	1.15	0.97	1.10
Billing Units	63,432	8,064	216	71,712
Weather Normalized Therm Sales	4,945,470	1,668,890	2,955,840	9,570,200
Average Use per billing Unit	78	207	13,684	133
posed Facility Charges	\$10.50	\$14.50	\$35.50	
Proposed Therm Charges	\$0.1345	\$0.1710	\$0.0747	
Facility Revenue	\$666,036.00	\$116,928.00	\$7,668.00	\$790,632.00
Therm Revenue	\$664,952.69	\$285,462.86	\$220,838.44	\$1,171,254.00
Check	\$1,330,988.69	\$402,390.86	\$228,506.44	\$1,961,886.00

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CONSUMERS GAS COMPANY COST OF SERVICE AT PRESENT RATES Darin L. Houchin, 818 392-5502

#### by Harvill, Effot & Lazare

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Account	Description	AF/OUT	AF/IN	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL
	SUMMARY OF COST ALL	OCATION					
	DEVELOPMENT OF RATE	BASE				•	
	Natural Gas Plant in Servi			6.338.890.95	4,302,493.99	1,422,510.99	613,849,3
	Less: Reserve for Depre			3,944,327.00	2,677,194.38	885,148,71	381,983.1
	Net - Plant in Service		•	2,394,563.95	1,625,299.61	537,384.27	231,686.2
	Rate Base Additions			1,252,221,62	817,747.98	238,638.51	195,834.6
	Rate Base Deductions			678,993.00	480,883.47	152,372.87	65,762.7
	TOTAL - RATE BASE		•	2,967,792.57	1,982,184.10	623,629.92	351,958.1
	DEVELOPMENT OF RETU	IPN OPERATING DEVE	M+ 1CG	1,466,862.00	944,979.17	202 540 04	420.000
	REVENUE TO GENERATI			1,488,862.00	979,700.00	262,516.01 308,250.00	259,366.8 178,912.0
	OPERATING EXPENSES	<b>:</b>					•
	Operation and Maintenar			1,121,239.50	921,330.62	148,098.64	51,809.4
	Depreciation and Amortiz			221,491,29	151,681.29	49 797 74	20,011.2
	Taxes Other Then Incom			188,058,17	130,086.28	32,772.54	25,197.2
	TOTAL - OPERATING EX	(DENGEG	•	4 520 705 00	4 000 000 40		
				1,530,786,98	1,203,098.19	230,668.92	97,017.9
	PRE-TAX OPERATING IN	COME		(63,924.98)	(258,119,02)	31,847.09	162,348.8
	PRE-TAX RATE OF RETU			0.49426	0.47674	0.42095	0.716
	PRE-TAX RATE OF RETU	RN (Income/(Rate Base	+ Expenses))	0.33077	0.32283	0.29624	0.417
	Equalized ROR			0.33077	0.33077	0.33078	0.330
	PRE-TAX INDEXED RATE	OF RETURN		1.00000	0.98455	0.85167	1.449
	Income Tax Expense Income Taxes Deferred Income Taxes Investment Tax Credit De	eferred - Net		10,040.00	41,068.64	203.81	(22,923.1
	TOTAL - INCOME TAX E	XPENSE	•	10,040.00	41,068.64	203.61	(22,923.1
	NET OPERATING INCOM	E	225,223	(73,964.96)	(299,187.66)	31,643.47	185,272.0
	AFTER-TAX RATE OF RE	TURN		(0.024923)	(0,150938)	0.050741	0.51184
	AFTER-TAX INDEXED RA	TE OF RETURN		1.00	6.06	(2.04)	(20.5
000000	000000000000000000000000000000000000000	000000000000000000000000000000000000000	000 0000000000	000000000000000000000000000000000000000	000000000000	000000000000	0000000000
	SUMMARY OF COST CLA						
	OPERATING EXPENSES						
	Production Expense			0.00	0.00	0.00	0.0
	Storage Expense			0.00	0.00	0.00	0.0
	Transmission Expense			0.00	0.00	0.00	0.0
	Distribution Expense			550,360,99	446,959.74	74,312.18	
	Customer Accounts/Servi	ce Expense		0.00	0.00	0.00	28,419.0
	Sales Expense			6,579.29	3,399.90		0.0
	Administrative and Gener	al Evvente				1,147.32	2,032.0
	Depreciation and Amortiz	etho Evnenea		337,336.22	275,518.34	45,311.54	16,236.9
	Taxas Other Than Income			221,491.29	151,354.34	49,690.40	19,968.0
	Other Retermining Expens			72,105.17	55,316.41	12,003.27	4,681.1
	Return on Rate Base (Pro			0.00 1,454,664.00	0.00 937,121,00	0.00 260,333.00	0.0 257,210.0
	TOTAL - COST CLASSIFIC	CATION	,	2,642,536,96	1,669,669.74	442,797.72	328,547.3

SUB-CLASSIFICATION AS DEMAND, CUSTOMER OR COMMODITY

Number of Units

Unit Costs

SUB-CLASSIFICATION AS CUSTOMER OR COMMODITY

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CONSUMERS GAS COMPANY COST OF SERVICE AT PRESENT RATES Darin L. Houchin, 618 392-5502

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				Commerce Commission			ege of
Account	Description	AF/OUT	AF/IN	TOTAL R	ESIDENTIAL.	COMMERCIAL	INDUSTRIAL
	Number of Units	***************************************					
	Unit Costs						
0000000	000000000000000000000000000000000000000	000000000000000000000000000000000000000	00000000000000	(00000000000000000000000000000000000000	00000000000	000000000000	000000000000
KDO NOT A	DO NOT ADD LINES ABOVE T	THIS DO NOT ADD L	NE DO NOT ADD	LOO NOT ADD LINES AS DO	NOT ADD LINED	O NOT ADD LINE (	OO NOT ADD LIN
K 00000000	000000000000000000000000000000000000000	00 00000000000	00 0000000000	000000000000000000000000000000000000000	00 90000000000000	000000000000000000000000000000000000000	00000000000000000
00000000	EXTERNAL ALLOCATION FACTORS						
c 00000000	000000000000000000000000000000000000000	00 000000000000	000000000000000000000000000000000000000	000000000000000000000000000000000000000	10 09000000000000	900090999999999	000000000000000000000000000000000000000
	NATURAL DAS PLANT IN SERVICE- EXT	TERMAL ALLOCATION FACT	ORS				
	CUSTOMER-HUNDIER OF BILLING UNIT Shares	B AVCUST	CUST	71,712 1.00	63,432 0.88	8,864 8,19	21 •.6
	COMM-THROUGHPUT			987,020	494,547	100,000	274,00
	Shares	THRUPUT					
		INNOT 91	COMM	1.00	0.02	0.17	•3
с врововско	REVENUE Shares "Wheether Normalized Revenue DODDODGGGGGGGGGGGGGGGGGGGGGGGGGGGGGGGG	MEANNE	REV	1,00 1,454,884 1.00	927,121 8.04	200,233 8.16	267,2 9.
c 00000000	REVENUE Shares "Wheether Normalized Revenue G000000000000000000000000000000000000	PREVIEWARE  DOCIDOODDOCKOODE  STERMAL ALLOCATION FACT  A	REV	1,454,864 1.00	927,121 8.04	99,533 4.18 10000000000000000 100000000000000000	267,2 0.
c 00000000	PEYEMIR  Shares  "Wheether Normalized Reviews  DODDODDODDODDODDODDODDODDO  RATURAL, GAS PLANT 91 SERVICE - EX  AVERAGE AND PEAK-CONCIDENT  DEMAND-CONCIDENT PEAK  Shares	PREVENUE DOORDOODSCOOLS STERMAL ALLOCATION FACT A	REV DICE PROPOSEDENCE FORE PCP DEM	1,454,664 1.00 0 00000000000000000000000000000000	937,121 8.04 	99,333 6.16 condocadadadada 0.23 22,93.00	267,184 8. 9. 9. 9. 28.784 9.
C 00000000	PEYENUE Shares "Wheether Normalized Reviews COCOCCICCICCOCCICCICCICCICCICCICCICCICCI	PREVENUE  DOG DOGDOODDOGOOD  STERMAL ALLOCATION FACT  A	REV DDG DGDODGGGGGGGCCCTORG PCP DEM CP DEM	1,454,684 1.00 0 00000000000000000000000000000000	927,521 8,84 000000000000000 - 0,63 21,739,86 0,63	99,333 4.18 000000000000000000000000000000000000	287,2 6. DOGDDODOGGDOG DOGDDODOGGDOG DOGDDODOGGDOG 9.784.
C 00000000	PEYEMIR  Share  "Whether Normalized Reviews  DODDGDGGGGGGGGGGGGGGGGGGGGGGGGGGGGGGG	PREVENUE DOCIDOODDOCODO STERMAL ALLOCATION FACT AP	REV DOG DODDODODODOCC TORS  PCP DEM  CP DEM  MCP DEM  NCP DEM	1,454,684 1.00 0 00000000000000000000000000000000	937,921 8,84 20090000000000000 - 0.63 91,739.99 0,63 81,739.99 0,63	0.23 21,893.80 0.23	267,1 6. DOODBODOCCIOCO 9. 20,784. 0. 0. 24,784.
c 0000000	PEYEMIR  Share  "Whether Normalized Reviews  DODDGDGGGGGGGGGGGGGGGGGGGGGGGGGGGGGGG	PREVENUE DOCIDOODDOCODO STERMAL ALLOCATION FACT AP	REV DDG DGDDDGDGDGGGGGGGGGGGGGGGGGGGGGGGGG	1,454,684 1.00 0 00000000000000000000000000000000	927,921 8,64 2000000000000000 - 0,63 21,729,99 0,63 91,729,99 0,63 209,379 8,65	0.23 22,003.00 0.23 22,003.00 0.23 21,803.00 0.23	287,8 9. 0. 0. 0. 10. 10. 10. 10. 10.
C 00000000	PEYENUE Shares "Wheether Normalized Revenue COCOCICCOCCCCCCCCCCCCCCCCCCCCCCCCCCCCC	PREVIOUS DOCUMENTS AND A PROPERTY OF THE PROPE	REV DOG DODDODODODOCC TORS  PCP DEM  CP DEM  MCP DEM  NCP DEM	1,454,684 1.00 0 00000000000000000000000000000000	937,921 8,84 20090000000000000 - 0.63 91,739.99 0,63 81,739.99 0,63	0.23 21,893.6 0.23 21,893.6 0.23 21,893.6 0.23	267,1 6. DOODBODOCGOOG 9. 20,784. 0. 0. 24,144. 0.
K 0000000	PREVENUE Shares "Wheether Normalized Revenue GOODGGGGGGGGGGGGGGGGGGGGGGGGGGGGGGGGGG	PREVENUE  DOG DOGDOODDOGOOD  STERMAL ALLOCATION FACT  AP  MET	REV DOG DODDOGOGOGOCC TORS  PCP DEM CP DEM NCP DEM NCP DEM ERS CUST	1,454,684 1.00 0 00000000000000000000000000000000	927,921 8,84 20000000000000000 - 0.63 91,739.89 0.63 81,739.89 0.63 209,378 8.86	0.23 21,893.00 0.23 21,893.00 0.23 21,893.00 0.23 21,893.00 0.23	287,84 0. 0. 0. 28,784 0. 0. 40,28,784 0.
C 00000000	PEVENUE Shares "Wheether Normalized Revenue COCOCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCC	PREVENUE  DOG DOGDOODDOGOOD  STERMAL ALLOCATION FACT  AP  MET	REV DOG DODDODODODOCC TORS  PCP DEM CP DEM NCP DEM NCP DEM	1,454,684 1.00 0 00000000000000000000000000000000	927,521 8,64 2000000000000000 - 0,63 21,729,89 0,63 91,729,89 0,63 209,379 0,65	0.23 22,003.00 0.23 22,003.00 0.23 21,803.00 0.23 110,842 8.38	267,1 6. DOODBODOCGOOG 9. 20,784. 0. 0. 24,144. 0.

MATURAL GAS PLANT IN SERVICE

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CONSUMERS GAS COMPANY COST OF SERVICE AT PRESENT RATES Derin L. Houchin, 618 392-5502

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			HIION	i Commerce Commi	SERNI	Page of		
Account	Description	AF/OUT	AF/IN	TOTAL	RESIDENTIAL	COMMERCIAL.	INDUSTRIAL	
	INTANGIBLE PLANT							
301	Organization Franchises and Consents	PLT301 PLT301	PLANT1 PLANT1	45.00 5,558.00	36.47 3,783.42	10,07 1,244.28	4.) 636.)	
	TOTAL - INTANGIBLE PLANT			5,603.00	3,793.89	1,254.35	541.2	
0000000	000000000000000000000000000000000000000	K00000000	1000 00000000	)(0000000000)	0000000000000	000000000000000000000000000000000000000	3000000000	
	NATURAL GAS PLANT IN SERVI	CE						
	DISTRIBUTION PLANT							
365	Trans Land/Land Rights Trans Rights of Way Trans Structures/Improve	PLT 385 PLT 385 PLT 388	APCP APCP APCP	194,00 1,098.00	122.92 691.74	43.84 248.18	27 183	
	Transmission Mains	PLT 367	APNCP	1,775.00 1,085,845,00	1,118.26 994,982.35	401,18 245,400,07	544 162,618	
369	Trans Meas/Reg Equip	PL,T369	APCP	28,945.00	10,230,36	0,641.67	4,902	
1 374 1 375	i Land and Land Rights i stuctures and Improveme	PLT374	APCP APCP	7,632.00 19,430.08	4,800.10 12,240.00	1,724.83 4,381,26	1,000	
	Mains	PLT376	APNCP	1,825,294.00	1,140,930.22	412,610.44	296,641	
1 378 1 378			APCP	327,873.00	204,413.94	74,064,10	44,874	
1 300	management of the second of the	PL13/V	APCF SERV	0,00 1,590,480,00	0.00 1,329,001,67	9.00 242,323.84	11,501	
	Meters	PL,T361	MÉTERS	568,570.00	311,823.68	212,633,23	43,317	
	House Regulators	PLT363	R-NTR	2,554.36	2,814.34	8,00		
	i Commind Meas Reg ' Other Equipment	PLT365 PLT365	MAITR APCP	34,590,00 10,588.26	8.00 9,679.00	28,790,14 2,302.98	6,921 1,482	
	DIST. PLANT	DIST1		5,504,668.70	3,727,308.45	1,232,340.41	<b>631,785</b> .	
	TOTAL - TRANS. & DIST. PLANT TOTAL MAINS & SERVICES TOTAL METERS & HOUSE REG TOTAL - NATURAL GAS PLANT (EXCLUDING INTANGIBLE)	MAINSERV UMETER-HREI IPLANT1	-	1,117,857.00 3,415,774.00 571,124.36 5,504,668.70	704,249.91 2,478,528.79 314,378.04 3,727,308.45	252,635.68 654,840.28 213,533.23 1,232,340.41	156,499. 275,105. 43,213. 531,785.	
× 000050	. 0000000000000000000000000000000000000	1000000000	000000000	01000000000000	0000000000000	000000000000	000000000	
	NATURAL GAS PLANT IN SERV	CE						
1 389	GENERAL PLANT LAND AND LAND RIGHTS	PLT389	PLANT1	0.00	0.00	0.00		
1 390.1		PLT390	PLANT1 PLANT1	345,556.00	223,902.07	77,366.96	33,383	
1 391		PLT391	PLANT1	0.00 180,826.62	8,06 122,446,90	9.00 49,451,00	17,401	
1 392		PLT392	PLANT1	167,250.00	113,247,03	27,442.67	16,167	
	Tools, Shop and Garage Equip		PLANT1	39,268,00	26,866.64	8,791.00	3,700	
1 396	5 Lab Equip 5 Power Operated Equipment	PLT3895 PLT396	PLANT1 PLANT1	281.00 67,489.00	106.27 46,667,80	12.51	*	
	Communication Equipment	PLT397	PLANTS	27,948.63	19,324.81	18,100.00 0,200.01	8,611 2,704	
	TOTAL - GENERAL PLANT	GENPLT		828,619,25	561,072.74	185,504.53	80,049	
	ADJUSTMENT		PLANT1	0.00	6.86	9.60		
	TOTAL - NATURAL GAS PLANT	STOTES T		6,338,890.95	4,292,175.07	1,419,099,30	612,377	

DODDDOC NATURAL GAS PLANT IN SERVICE - RESERVE FOR DEPRECIATION

NATURAL GAS PLANT IN SERVICE - RESERVE FOR DEPRECIATION

DISTRIBUTION PLANT

DEPRES

PLANT1

2,443,198.00

1,054,221.10

644,962.81

274,921.25

Gas/Vorte 1.0

CONSUMERS GAS COMPANY COST OF SERVICE AT PRESENT RATES Derin L. Houchin, 618 392-5502

#### by Harvill, Ellott & Lazare

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OTHER OPERATING REVENUES   Revenue   8,740.00   LABAS   LABA				Illnois (	commerce Commi	ission	i	Page of
Forfsted Discounts   REVENUE   5,486.00	Account	Description	AF/OUT	AF/IN	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL
Forfield Discounts		OTHER OPERATING REVENUE	<b>S</b>					
TOTAL - OPERATING REVENUES TOTOPRREY  1,464,862.00  1,464,862.00  844,978.17  262,516.01  299,566  CODOCOCK NATURAL GAS PLANT IN SERVICE - OPERATION AND MAINTENANCE EXPENSE  CODOCOCK NATURAL GAS PLANT IN SERVICE - OPERATION AND MAINTENANCE EXPENSE  CODOCOCK NATURAL GAS PLANT IN SERVICE - OPERATION AND MAINTENANCE EXPENSE  DISTRIBUTION/TRANSMISSION - OPERATION  255 Storego Expense		Forfeited Discounts	•					966.E 1,101.70
COURT   COUR		TOTAL - OTHER OPERATING F	REVENUES	•	12,198.00	7,858.17	2,183.01	2,156.8
COMMISSION   CAMPS		TOTAL - OPERATING REVENUE	ESTOTOPRREV		1,466,862.00	944,979.17	282,518.01	259,366.6
COMMISSION - MANY SERVICE - OPERATION AND MAINTENANCE EXPENSE	000000	. 0000000000000000000000000000000000000	000000000000000000000000000000000000000	000 000000000		00000000000	00000000000000	00000000coat
OPERATION AND MARITEMANCE EXPENSE  DISTRIBUTION/TRANSMISSION - OPERATION 8.25 Storage Expense	000000	( NATURAL GAS PLANT IN SERV	VICE - OPERATIO	N AND MAINTENAN	CE EXPENSE			
DISTRIBUTION/TRANSMISSION - OPERATION  825 Storage Expense						000000000000	000000000000	الاقومومومومو
238   Storage Expense		OPERATION AND MAINTENAN	CE EXPENSE					
856 Mains 67 Messuring and Requisiting Stati CaMBS7 67 DIST1 67 Messuring and Requisiting Stati CaMBS7 687 Messuring and Requisiting Stati CaMBS7 688 Trans and Compression 688 DIST1 77.46 787 Melans and Services 688 OIST1 77.46 787 Melans and Services 688 OIST1 787 Messuring and Requisiting Stati CaMB76 787 Messuring and CaMB76 787 Messuring and CaMB76 787 Messuring and CaMB76 788 Messuring and CaMB87 788 Messurine of Messuring and CaMB87 789 Messurine of Messuring and CaMB87 789 Messurine of Messuri		DISTRIBUTION/TRANSMISSION						
887 Measuring and Regulating Stat Osmas7 DST1 9,550,00 1,551,11 1,11 1,11 1,11 1,11 1,1								13,246.0
859 Trans and Compression OAM858 DIST1 31,188.00 \$1.007.51 \$1.007.			ati O&MR57					304.4
### Coperation Supervision and Englose Merro		Trans and Compression	O&M858					932.: 3,010.0
### Measuring and Regulating State IOAM#75 PL.1378 7.092.00 (AFFAN 1.092.71 AM		Operation Supervision and Er		DIST1		19.10		2.0
878 Measuring and Regulating Stati CAMATS PL.1376 0.00 54 0.00 0.00 0.00 0.00 0.00 0.00 0						30,761.44	8,124.76	3,413.1
### Meter and House Regulator Exp OAM#278 PLT381 207,307,00 24,975 0.00 AM 8.09 197 Customer installations								867.
879 Customer installations OAM879 PLT381 0.00 1AM 8.68 880 Other OAM880 PLT381 28,041.90 18,781.71 13.18 881 Rents OAM881 A. 871-880 0.00 18,781.77 16,811.11 3.18 TOTAL - OPERATION EXPENSE 466,945.46 381,225.43 61,031.39 24,131  DISTRIBUTION/TRANSMISSION - MAINTENANCE 883 Maintenance of Mains OAM883 PLT376 10,541.00 1,188.60 1,178.72 77 885 Maint Supervision OAM885 PLT376 10,541.00 1,188.60 1,178.72 77 887 Maintenance of Mains OAM887 PLT376 11,265,00 7,666.46 2,466.10 1,188.72 1,476.73 1,476.7	878	Meter and House Regulator F	YO CEMBTS			**		•
880 Other GAMBS0 PLT361 28,041.00 18,782.7 16,01.11 3.8 681 Rents GAMBS1 A. 871-880 0.00 0.00 0.00 0.00 0.00 0.00 0.00	871	Customer installations						9,1
### Rents O&M&81 A. 871-880 0.00 0.00 0.00 0.00 0.00 0.00 0.00	880	Other						9.0 3.13 1.2
DISTRIBUTION/TRANSMISSION - MAINTENANCE  863 Maintenance of Mains	881	Rents	O&M881	A. 871-880				0.0
883 Meintenance of Mains O&M883 PLT376 5,220.00 3,250.00 1,107.72 77 885 885 Meint Supervision O&M885 PLT378 10,541.00 8,444.11 2,147.27 1,16 887 Meintenance of Mains O&M887 PLT378 11,265.00 7,646.60 8,444.11 2,147.27 1,16 887 Meintenance of Measuring and O&M889 PLT378 1,267.53 196.44 384.41 0 899 Meintenance of Measuring and O&M890 PLT378 1,000 6.60 6.60 6.60 899 Meintenance of Measuring and O&M890 PLT378 1,000 6.60 6.60 6.60 899 Meintenance of Measuring and O&M890 PLT378 1,000 6.60 6.60 6.60 899 Meintenance of Services O&M892 PLT380 17,238.00 14,666.85 2,259.65 2,269.65		TOTAL - OPERATION EXPENSE	E	•	466,945.46	381,225,43	61,031.39	24,131.8
### Separation	861							
### Maintenance of Melns							• • • • • • • • • • • • • • • • • • • •	730.1
### Maintenance of Messuring and OBM899 PLT378 1,267.53 78.84 28.40 0 890 Maintenance of Messuring and OBM890 PLT378 0.00 6.00 6.00 6.00 6.00 6.00 6.00 6.0								1,478.7
### 890 Maintenance of Measuring and O&M890 PLT378 0.00 9.44 9.69  ### 891 Maintenance of Services O&M892 PLT380 17,238.00 14,661.3 2,551.62 2  ### 1707AL - MAINTENANCE EXPENSE 83,416.53 65,734.31 13,280.79 4,281  ### TOTAL - DISTRIBUTION EXPENSE 550,380.99 446,959.74 74,312.18 28,411  ### DOCCORD GOOD GOOD GOOD GOOD GOOD GOOD GOOD G			d O&M889					1,677,1
### ### ### ### ######################								e.
TOTAL - MAINTENANCE EXPENSE 83,416.53 65,734.31 13,260.79 4,261  TOTAL - DISTRIBUTION EXPENSE 550,360.99 446,959.74 74,312.18 28,416  DEGEDER								212.0
OPERATION AND MAINTENANCE EXPENSE  CUSTOMER ACCOUNTS - OPERATION 901 Supervision O&M901 AVCUST 13,828.00 14,684.00 1,117.29 (0.000.000.000.000.000.000.000.000.000.						<del></del>	······································	4,287.2
OPERATION AND MAINTENANCE EXPENSE  CUSTOMER ACCOUNTS - OPERATION 901 Supervision O&M901 AVCUST 13,828.00 14,684.00 1,117.29 (0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.		TOTAL DISTRIBUTION EYDEN	iee		220.045.00	242.000.00		•
OPERATION AND MAINTENANCE EXPENSE  CUSTOMER ACCOUNTS - OPERATION  901 Supervision O&M901 AVCUST 18,828.00 14,664.00 2,107.29 002  Motor Reading Expense O&M902 AVCUST 41,469.00 34,669.31 4,662.00 12  903 Customer Records and CollecticO&M903 AVCUST 141,383.00 154,664.00 16,667.					•	•	•	28,419.0
CUSTOMER ACCOUNTS - OPERATION  901 Supervision O&M901 AVCUST 18,828.00 14,664.00 2,117.29 0.00  902 Meter Reading Expense O&M902 AVCUST 41,469.00 34,669.31 4,664.00 12,664.00 1	000000			000 00000000000000000000000000000000000	100000000000000000000000000000000000000	10000000000000000000000000000	00000000000000	اموقور تتاقوه فو
Supervision								
Solid	901			AVCHOT	40 030 00			
903 Customer Records and CollecticOEM903 AVCUST 141,383.00 ISE,986.61 ISE,986								99.1 124.6
904 Uncollectible Accounts O&M904 REVENUE 26,283,00 18,387,77 4,84,78 4,47 905 Miscalianeous O&M906 Acct. 902-904 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0							,	426.1
TOTAL - CUSTOMER ACCOUNTS EXPENSE 226,963.00 194,681.42 27,203.63 5,077  SALES - OPERATION 913 Advertising Expense O&M913 THRUPUT 6,879.29 5,399.90 1,147.28 2,69 914 Revenues from Merchandising, O&M914 THRUPUT 0.00 6.90 6.90 915 Costs of Merchandising, JobbinO&M915 THRUPUT 0.00 6.90 6.90  TOTAL - SALES EXPENSE 6,579.29 3,399.90 1,147.32 2,032  ACCOUNTS & SALES ACCSALES 233,842.29 198,081.32 28,350.95 7,110								4,479,4
SALES - OPERATION 913 Advertising Expanse O&M913 THRUPUT 6,579.29 8,399.89 1,147.35 2,41   914 Revenues from Merchandising, O&M914 THRUPUT 0.00 6.89 6.89   915 Costs of Merchandising, JobbinO&M915 THRUPUT 0.00 6.89 6.89   TOTAL - SALES EXPENSE 6,579.29 3,399.90 1,147.32 2,032   ACCOUNTS & SALES ACCSALES 233,542.29 198,081.32 28,350.95 7,110	703			ACC1. 902-904	0.00	0.00	0.00	0.0
913 Advertising Expense O&M913 THRUPUT 8,579.29 8,399.99 1,547.32 2,63 914 Revenues from Merchandising, O&M914 THRUPUT 0.00 8.99 6.99 915 Costs of Merchandising, JobbinO&M915 THRUPUT 0.00 8.99 6.99  TOTAL - SALES EXPENSE 8,579.29 3,399.90 1,147.32 2,032  ACCOUNTS & SALES ACCSALES 233,542.29 198,081.32 28,350.95 7,110			ITS EXPENSE		226,963.00	194,681.42	27,203.63	5,077.9
### Revenues from Merchandising, O&M914 THRUPUT 0.00 8.00 6.00 8.00 8.00 8.00 8.00 8.00		Advertising Expense		THRUPUT	6,579.29	8,319.86	1,147.32	2.012.0
TOTAL - SALES EXPENSE 8,579.29 3,399.90 1,147.32 2,032 ACCOUNTS & SALES ACCSALES 233,842.29 198,081.32 28,350.95 7,110	914 915	Revenues from Merchandisin Costs of Merchandisino John	g, O&M914		0.00		6.00	0.8
ACCOUNTS & SALES ACCSALES 233,542.28 198,081.32 28,350.95 7,110		<del>-</del> -	· + = · · · · · · ·	**********				0.1
TOTAL OPERATION AND MARKOOM			ACCSALES			-	•	2,032.0
783,903.28 645,041,06 102,683,13 35,626						-		7,110.0
			1110071		/ 63,903.28	545,041.06	102,683,13	35,529.1

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CONSUMERS GAS COMPANY COST OF SERVICE AT PRESENT RATES Darin L. Houchin, 818 392-5502

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Account	Description	AF/OUT	AF/IN	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL
	DISTRIBUTION PLANT		****	·		***************************************	
	5 Structures and Improve	rements	PLT375	577,42	361.77	138,50	98,84
	8 Meins		PLT376	55,168.00	34,766.94	12,467.97	1,723.62
		ating Station Equipment	APCP	9,655.00	0,912.00	2,102,03	1,361.70
37			APCP	0.00	9.00	0.00	9,04
36			PLT380	47,494.00	39,873.84	7,230,14	664.23
34			PLT381	17,032.00	0,340.04	4,390.67	1,204.49
31			PLT383	60.67	99.87	0.00	0.00
34			PLT384	0.00	9.00	0.06	0.00
36	Measuring and Regul	ating Station Equipment	PLT385	1,303.00	9.00	1,003,00	210.31
	TOTAL - DISTRIBUTION	NPLANT		131,290.09	90,277.52	29,498.89	11,254.08
	TOTAL - DEPRECIATIO	N AND ANDEPAMORT		165,125,39	113,188,00	37,071.88	14,522,76
:00800	(EXCLUDING INTA	NGBLE AND GENERAL PL		KOODOOOOOO	nanananananan		ngangangangang
c 00000	(EXCLUDING INTA	000000100000000000000000000000000000000	000000000				00000000000
: 00000	(EXCLUDING INTA COGDODODODODODO NATURAL GAS PLANT		000000000				, 00000000000
	(EXCLUDING INTA COGDOGGGGGGGGGGGGGGGGGGGGGGGGGGGGGGGGGG	000000C000000000000	ON AND AMORT	TZATION EXPENSI	E		,
39	(EXCLUDING INTA COGDDOGGGGGGGGGGGGGGGGGGGGGGGGGGGGGGGGG	000000C0D00000000000000000000000000000	ON AND AMORT	EXATION EXPENSI	E 8,818.42	1,984.13	843,20
39 39	(EXCLUDING INTA COGODOGODOGOGOGO NATURAL GAS PLANT GENERAL PLANT Structures and impro OFFICE FURNITURE A	000000C0D00000000000000000000000000000	ON AND AMORT	B,726.79 6,291.37	E 8,810.42 4,200.00	1,954,13 1,400,40	943,98 607.79
39 39 39	(EXCLUDING INTA COGDOODOODOODOO NATURAL GAS PLANT GENERAL PLANT 9 Structures and Impro- OFFICE FURNITURE 2 Trans Equipment	00000010000000000000000000000000000000	ON AND AMORT  PLT396 PLT391 PLT391	8,728.79 8,728.79 8,291.37 35,800.00	E 5,810,42 4,290,80 34,240,21	1,864,13 1,460,46 8,614,61	843,26 607,79 3,488,81
39 39 39 39	(EXCLUDING INTA COGDODODODOGOGOGOGO NATURAL GAS PLANT GENERAL PLANT Structures and Impro- 1 OFFICE FURNITURE A Trans Equipment Tools, Shop and Gara	000000CDD00000000000000000000000000000	ON AND AMORT  PLT390 PLT391 PLT394 PLT394	8,728.79 8,28.79 6,291.37 35,800.00 896.81	E 5,819.42 4,296.84 24,246.81 907.26	1,964,13 1,466,46 8,614,91 260,77	843.28 887.79 2,488.81 86.84
39 39 39	(EXCLUDING INTA COGODODODODODODO NATURAL GAS PLANT GENERAL PLANT Structures and impro- OFFICE FURNITURE A Troots, Shop and Gara Power Operated Equip	10000001000000000000000000000000000000	ON AND AMORT  PLT396 PLT391 PLT391	8,728.79 8,728.79 8,291.37 35,800.00	E 5,810,42 4,290,80 34,240,21	1,864,13 1,460,46 8,614,61	843,26 607,79 3,488,81
39 39 39 39 39	(EXCLUDING INTA COGODODODODODODO NATURAL GAS PLANT GENERAL PLANT Structures and impro- OFFICE FURNITURE A Troots, Shop and Gara Power Operated Equip	000000CDD00000000000000000000000000000	DO 000000000000000000000000000000000000	8,728.79 8,291.37 35,800.00 896.81 3,458.00	E 5,914.42 4,206.90 24,346.91 607.26 2,341.47 1,446.61	1,984,12 1,400,40 8,914,91 200,77 774,16 442,45	943.26 697.79 3,486,81 96,64 234.96 234.67
39 39 39 39 39	(EXCLUDING INTA COGDODODODODODODO NATURAL GAS PLANT GENERAL PLANT 9 Structures and Impro- OFFICE FURNITURE A Trans Equipment 4 Tools, Shop and Gara 8 Power Operated Equi 7 Communication Equi TOTAL - GENERAL PL	000000CDD00000000000000000000000000000	PLT390 PLT391 PLT391 PLT391 PLT394 PLT398 PLT397	8,728.79 8,728.79 9,291.37 35,800.00 898.81 3,458.00 2,422.93 67,597.90	E 8,816.42 4,296.56 34,346.91 897.95 2,941.47 1,646.61 39,000.56	1,964, 12 1,492,49 8,814,91 290,77 774,16 442,49	843.20 897.79 3,480.81 86.44 334.68 234.67 5,564.32
39 39 39 39 39	(EXCLUDING INTA COGDOGOGOGOGOGOGOGOGOGOGOGOGOGOGOGOGOGOG	000000CDD00000000000000000000000000000	DO 000000000000000000000000000000000000	8,728.79 8,728.79 6,291.37 35,800.00 896.81 3,458.00 2,422.93	E 5,914.42 4,206.90 24,346.91 607.26 2,341.47 1,446.61	1,984,12 1,400,40 8,914,91 200,77 774,16 442,45	943.26 997.79 3,489.51 90.94 234.98 224.67

#### 0000000 NATURAL GAS PLANT IN SERVICE - TAXES AND OTHER RATEMAKING EXPENSE

#### TAXES OTHER THAN INCOME TAX

1	FEDERAL TAXES FICA & 1L UCT/FUTA Unemployment Tax-Payrol 1, TAX	O&M O&M	44,550.00 0.00	34,466,33 9.00	5,034.45 0.60	2,010,16 0.00
	TOTAL - FEDERAL TAXES		44,550.00	36,658.32	5,834.45	2,019.15
	STATE TAXES					
1	Gross Receipts	RÉVENUE	0.00	0.00	0.00	9.00
1	Unemployment Tax	ORM	0.00	8.00	4.00	1.00
1	PUC Assessment-GROSS REV TAX	REVENUE	0.00	8.60	9.00	4.00
1	Tax on invested Capital	TOTPLT	20,441.00	13,540,50	4,876.16	1,074.73
	TOTAL - STATE TAXES		20,441.00	13,840.98	4,578.16	1,974.73
	LOCAL TAXES					
1	Real Estate Tax	TOTPLT	7,073,00	4,769.26	1,602,46	#13.39
1	Franchise Tax	TOTPLT	0.00	0.00	1.00	0.00
1	Retall/Use	TOTPLT	41.17	37,00	9.22	3.90
	TOTAL - LOCAL TAXES		7,114.17	4,817,13	1,592.66	687.27
	TOTAL - TAXES OTHER THAN INCOME TAX		72,105.17	65,316.41	12,003.27	4,681,16
	OTHER *					
	NON-UTILITY INCOME		0.00	4.80	8.00	4.00
	GAIN ON DISPOSED PROPERTY		984.00	633,51	178.10	173,99
_	LOSS ON DISPOSED PROPERTY		0.00	0.00	1.00	9.86
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CONSUMERS GAS COMPANY COST OF SERVICE AT PRESENT RATES Darin L. Houchin, 618 392-5502

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Account	Description	AF/OUT	AF/IN	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL
	INTEREST INCOME		*****	(20,511.00)	{13,213.00)	(2,670.74)	(3,828.79)
	NTEREST - LONG TERM DI			101,297.00	64,287.37	10,120.66	17,811.00
	AMORTIZATION - DEBT EXI OTHER INTERST EXPENSE			2,604.00	1,677.64	406.02	40.41
				31,577.00	20,342.40	8,661,10	6,943.37
	Total Other			115,951.00	74,697.74	20,751.10	20,502.16
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000000	C NATURAL GAS PLANT IN SE	RVICE - DEVELOPM	MENT OF INCOME	TAXES			
000000	( 0000000000000000000000000000000000000	100000000000000000000000000000000000000	000000000000000000000000000000000000000	31 <b>000000000</b> 000	100000000000	0 00000000000000	0000000000
	DEVELOPMENT OF INCOME	TAXES					
	TOTAL - OPERATING REVEN	IUE\$		1,486,862.00	944,979.17	262,516.01	259,366.82
	LESS:						
	OPERATION AND MAINTEN		_	1,121,239.50	920,559,40	147,974.67	51,766.09
	DEPRECIATION AND AMOR		<b>E</b>	221,491.29	151,354.34	49,690.40	19,958.05
	TAXES OTHER THAN INCOM	ME TAX		72,105.17	55,316.41	12,003.27	4,681.16
	NON-UTILITY INCOME	-		0,00	8.00	6,60	0.00
	GAIN ON DISPOSED PROPE			984.00	072.41	480,40	313.99
	LOSS ON DISPOSED PROPI	ERTY		0.00	6.00	9,00	6.00
	NTEREST INCOME			(20,511.00)	(14,01£,00)	(9.677.76)	(6,644.86
	NTEREST - LONG TERM DI			101,297.00	41,220,01	47,301,30	32,722.07
	AMORTIZATION - DEBT EX	PENSE		2,604.00	1,779.42	1,216.00	830.91
	OTHER INTERST EXPENSE			31,577.00	21,077.00	14,748,06	10,675,54
	TOTAL - OPERATING INCOM	E BEFORE TAXES		(63,924.96)	{261,485.20}	(1,286,42)	145,952.55
	ITC Adjustment Merchandise/Jobbing		TOTPLT REVENUE	0	0.00 0.00	5.00 9.00	E.66 E.66
	Personal Property Tax/Repla Current Month PPTRIT @ 2.5		Taxable Income	0,00	0.00	0.00	0.00
	State Taxable Income State Income Taxae	TAX-NC-S	TAX-INC-S	(63,924.96) 11.890.66	(261,485.20) el,esz.es	(1,296.42) 322.38	145,952.55
	TOTAL - PPTRIT AND STATE	NCOME TAXES		15,698.00	65,022.63	322.38	(36,293.52
3	FEDERAL TAXABLE INCOME	E BEFORE ADJUST	MENT	(79,820.96)	(328,507.82)	(1,618.80)	182,246.07
	Federal Texable Income	TAX-NC		(79,820.96)	[326,807.02]	(1,610.00)	782,244,67
	Federal Texas" "Minut IT: adjustment		TAX-INC	(5,656.00)	(99,130,155)	(118.70)	19,176.54
:000000	000000000000000000000000000000000000000			0.0000000000000000000000000000000000000	100000000000000	00000000000000000	00000000000
	INCOME TAX EXPENSE (CUI	RENT AND DEFER	RED)				
	NCOME TAXES						
	Federal Taxes State Taxes			(5,856.00) 15,896,00	(23,953.96) 65,022,63	(118.76) 322.38	13,370.34 (36,293.52
	TOTAL - NCOME TAXES			10,040.00	41,088.64	203.61	(22,923.18
	DEFERRED INCOME TAXES	•					
	Provision for Deferred Fade	rat Income Tax	TOTPLT	0	1.00	9.00	4.M
	Provision for Deferred Fede		TOTPLT	0	9,00	0.00	1.00
ı	Provision for Deferred State	income Tax	TOTPLT	O O	9.00	9.00	0.00
		*	1011121	•	****	****	4.04

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CONSUMERS GAS COMPANY COST OF SERVICE AT PRESENT RATES Darin L. Houchin, 618 392-5502

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Account	Description	AF/OUT	AF/IN	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL
1	Provision for Deferred	State Income Tex	TOTPLT	0	1.50	1.00	6.00
	TOTAL - DEFERRED IN			0	0	0	0
	INVESTMENT TAX CRE	DIT - NET	TOTPLT	0	9.00	4.00	6.00
	TOTAL - OPERATING E	XPENSE		1,424,875.96	1168298.80	209871.96	53492.15
	DEFERRED INCOME TA	XES					
	TOTAL - DEFERRED IN	COME TAXES		0	0	0	0
	INVESTMENT TAX CRE	DIT - NET	TOTPLT	0	9.00	9.00	6.00